

Sample County COUNTY
COMPLIANCE GUIDE

Purpose: To select compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY14	FY15	FY16
Incharge			
Manager			
Independent Reviewer			

Sample County COUNTY COMPLIANCE GUIDE**Code Compliance Risk Assessment**

	FY14		FY15		FY16	
Compliance Area	Risk Factors**	Risk of Non-Compliance*	Risk Factors**	Risk of Non-Compliance*	Risk Factors**	Risk of Non-Compliance*
Audit Planning						
General Ledger						
Cash						
Investments						
Capital Assets						
Current Liabilities						
Long-Term Debt						
Tax Increment Financing						
Receipts/Revenues						
Disbursements						
Payroll						
Transfers						
Budgets						
Insurance						
County Auditor						
County Recorder						
County Sheriff						
County Extension						
County Care Facility						
City/County Assessor						

** - Compliance Risk Factors: (Include the applicable risk factor number above.)			
1.	Personnel responsible for compliance are competent and experienced.	9.	New or amended compliance requirement.
2.	Relatively simple compliance issues.	10.	New or poorly trained personnel.
3.	No comments regarding non-compliance noted in the prior year.	11.	Complexity of compliance issues likely to result in non-compliance.
4.		12.	Report comment regarding non-compliance noted in the prior year.
5.		13.	Non-report comment regarding non-compliance noted in the prior year.
6.		14.	
7.		15.	
8.		16.	

* - Risk of Non-Compliance:	
H	High
M	Moderate
L	Low

Sample County COUNTY COMPLIANCE GUIDE

This compliance guide was developed to implement a risk-based approach to testing compliance requirements. In implementing a risk-based approach, compliance requirements will be selected to test based on the compliance risk assessment. To document the auditor's consideration of risk, a code compliance risk assessment form has been included in this guide.

Each compliance requirement in this guide has been placed into one of four categories. The categories are based on significance of the compliance requirements. The table below provides a description of each category.

<u>Category</u>	<u>Description</u>
<u>Items which must be tested</u> – required comments or public expectation of oversight.	
1	Test and document annually. (required statutory report comments)
2	Test on a rotating basis, at least every three years, based on risk assessment. Workpaper documentation required.
<u>Inquiry with limited observation and documentation:</u>	
3	Inquire about compliance only if considered necessary based on risk assessment. Document the County's response to inquiry and observation in remarks column. (If auditor becomes aware of non-compliance, it should be addressed).
<u>Addendum:</u>	
4	Items which are not considered to be significant – test if considered necessary based on risk assessment and specific audit situation (if auditor becomes aware of non-compliance in one of these areas, it should be addressed). If procedures are performed, include workpaper documentation, as necessary.

Procedures

- 1) Review prior year comments and enter "13" in the "Non-Compliance Noted/FY" column for each compliance requirement that had a comment.
- 2) Based on the risk of non-compliance set for each compliance area, indicate which procedures will be performed during the current year's audit with a tick mark in the "Selected" column. Keep in mind the audit approach to compliance may need to be revised based on information obtained during the course of the audit. If you are aware a compliance requirement does not apply, indicate "N/A" in the "Selected" column.
- 3) Perform compliance procedures as selected.
- 4) Enter "14" in the "Non-Compliance Noted/FY" column for each compliance requirement that had a comment.
- 5) Guide should be filed in the Permanent File for multiple year use.

2014 Revisions

- 1) Current year new or revised procedures have been noted as **(14)**.
- 2) The following procedures were deleted from the prior year guide:
 - a) Receipts/Revenues section – removed step 5.c related to the state debt coordinator.
 - b) Disbursements/Expenditures section – removed step 6 related to I-Jobs funding.
 - c) Addendum – Budgets section – removed step 6 related to the E-911 Service Board budget and 25% balance requirement.

Sample County COUNTY COMPLIANCE GUIDE

- 3) In addition to this updated County Compliance Guide, we have made available a 2014 County Compliance Guide Supplement which details changes made to the prior year County Compliance Guide. The Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16				
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M
AUDIT PLANNING:															
1. Board Minutes:															
a. Determine, on a test basis, if meetings were preceded by proper public notice in accordance with Chapter 21.4 of the Code of Iowa.			2												
b. Determine and document whether minutes were published (including the reason for the claim) as required by Chapter 349.18 of the Code of Iowa.			2												
c. Determine if minutes document the Board followed proper proceedings for any closed sessions. (Chapter 21.5 of the Code of Iowa)															
1) The session was closed by affirmative roll call vote of at least two-thirds of the Board members.			2												
2) The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented.			2												
3) Final action was taken in open session			2												
d. Determine the minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.			2												
2. 28E Organizations:															
a. Determine if the County is a fiscal agent for any separate Boards or Chapter 28E organizations with gross receipts in excess of \$100,000 in a fiscal year.			1												
b. If so, determine if arrangements have been made for an audit of the 28E organization in accordance with Chapter 11.6 of the Code of Iowa.			1												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
GENERAL LEDGER:			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
1. Using the working statement of cash transactions, (general ledger) determine the County Treasurer's report of receipts, disbursements and ending cash balances of each fund with the warrants/checks outstanding against each fund is published in accordance with Chapter 349.16(3) of the Code of Iowa.	3													
2. Determine if the County Treasurer performed the duties relating to fund management specified by Chapter 331.555 of the Code of Iowa	3													
3. Obtain copy of the County's June 30 Annual Financial Report and determine the Report required by Chapter 331.403 of the Code of Iowa was completed and filed.	2													
4. Review monthly account balances for deficits and determine if violation of Chapter 331.476 of the Code of Iowa exists. Include comment, if appropriate, in report.	3													
5. If applicable, determine any funds maintained for County Sheriff reserve peace officers are accounted for in a Special Revenue Fund. (Chapter 80D.11 of the Code of Iowa defines such officers as County employees).	3													
6. Stamped warrants: a. Determine the debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa and Chapter 468.70 of the Code of Iowa for Drainage Districts.	3													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
GENERAL LEDGER (continued):														
b. Determine the interest rates paid on stamped warrants are within legally allowable limits as established by the State Rate Setting Committee in accordance with Chapter 74A.6(2) of the Code of Iowa and an Attorney General’s opinion dated 9/7/83, except for Drainage Districts where interest rates may be established by the Board, notwithstanding Chapter 74A of the Code of Iowa.														
	3													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16						
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks			
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L	
CASH: 1. For cancelled checks retained electronically, determine both the front and back of the check are retained in accordance with Chapter 554D.114(5) of the Code of Iowa. 2. Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa. 3. Determine the allowability of any sweep accounts. 4. Determine if uninsured public funds deposited in a credit union were secured by a letter of credit in an amount at least 110% of the uninsured amount.																	
	3																
	3																
	2																

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H
INVESTMENTS:														
1. Determine if the County has adopted a written investment policy that complies with the provisions of Chapter 12B.10B of the Code of Iowa.	1													
2. Determine if changes to the investment policy comply with the provisions of Chapter 12B.10B of the Code of Iowa and have been approved by the Board.	1													
3. Determine investment transactions complied with the written investment policy.	1													
4. Determine all investments are authorized and comply with statutory provisions of Chapter 12B.10 of the Code of Iowa, as applicable.	1													
5. If applicable, determine if the County has an appropriate public funds custodial agreement as prescribed in Chapter 12B.10C of the Code of Iowa and the Treasurer of State’s administrative rules.	3													
6. Determine the underlying collateral of repurchase agreements consists of authorized investments and that the County has taken delivery of the collateral either directly or through an authorized custodian as provided in Chapter 12B.10(5)(a)(5) of the Code of Iowa.	3													
7. Determine investment income was received and recorded in the proper fund. Specifically: a. In accordance with Chapter 12C.9(2) of the Code of Iowa, interest earned on the proceeds of notes, bonds, refunding bonds and other evidence of indebtedness and funds being accumulated for the payment of principal and interest on reserves (debt service/TIF) is:														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
INVESTMENTS (continued):														
1) Used to pay the principal or interest as it comes due on the indebtedness. (credited to the Debt Service or TIF Funds)	3													
2) Credited to the Capital Projects Fund for which the indebtedness was issued.	3													
b. Interest earned on investments was credited to the General Fund, except as specifically provided by Chapter 12C.7(2) of the Code of Iowa.	3													
8. Test interest rates to determine whether rates are in accordance with statutory rates established by the State Rate Setting Committee.	1													
9. Identify the outside persons who invested public funds, provided advice on the investing of public funds, directed the deposit or investment of public funds or acted in a fiduciary capacity for the County.														
a. Determine the contracts or agreements with outside persons require the outside person to notify the County in writing of the existence of material weaknesses in internal control or regulatory orders or sanctions regarding the type of services being provided under the contracts or agreements.	1													
b. Obtain and review the following:														
1) The most recent audited financial statements and related report on internal control of outside persons involved in investing activities for the County.	1													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
INVESTMENTS (continued):														
2) The most recent annual report to shareholders, call reports or the findings pursuant to a regular examination under state or federal law of a bank, savings and loan or credit union.	1													
3) The most recent annual report to shareholders of an open-end management investment company, unincorporated investment company or investment trust registered with the SEC.	1													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/ FY	FY14				FY15				FY16				
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
CAPITAL ASSETS:			Risk: H M L				Risk: H M L				Risk: H M L				
1. Determine whether the provisions of Chapter 331.361(2) of the Code of Iowa relating to the disposition of real property were complied with.			3												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
CURRENT LIABILITIES:														
1. Anticipatory Warrants:														
a. Review authorization for issuance of these obligations.			3											
b. Determine the debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa.			3											
2. Determine any current debt authorized has been repaid prior to the end of the fiscal year in accordance with Chapter 331.477 of the Code of Iowa.			3											

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16				
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M
LONG-TERM DEBT:															
1. (14) General Obligation Bonds and Notes:															
a. Determine and document the procedures for bonds or notes sold during the current year were in compliance with Chapters 75, 331.441 to 331.449, 346 and 403.9 of the Code of Iowa.			2												
b. Determine and document the interest rates on the bonds sold during the period are within the interest rates authorized by Chapter 74A of the Code of Iowa.			2												
c. Determine and document bond or note proceeds are being used in accordance with bond provisions.			2												
d. Determine tax increment financing revenue bond debt payments were paid from the tax increment account in accordance with Chapter 403.19(2) of the Code of Iowa.			2												
e. Determine the indebtedness of the County was within the Constitutional limit of 5% on the value of taxable property within the County in accordance with the Iowa Constitution Article XI.3.			1												
f. (14) Determine the County has complied with the reporting requirements of SEC Rule 15c2-12. Effective July 1, 2009, issuers are subject to ongoing filing requirements for issuances of more than \$1,000,000. All continuing disclosure submissions must be provided to the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access (EMMA) system (www.emma.msrb.org).			2												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
LONG-TERM DEBT (continued):														
g. (14) Determine if the County has established written procedures to monitor compliance with the arbitrage, yield restriction and rebate requirements under Section 148 of the Internal Revenue Service rules.	2													
2. Capital Leases and Installment Purchases:														
a. Determine if they are properly authorized in accordance with Chapter 331.301(10)(e) of the Code of Iowa if the principal amount is \$25,000 or more.	3													
3. Other Long-Term Debt:														
a. Determine loan and other agreements comply with Chapters 331.301(10), 331.402, 331.478, 331.479 and 403.9 of the Code of Iowa.	3													
b. Determine any non-current debt which is outstanding at the end of the fiscal year is authorized under Chapter 331.478 of the Code of Iowa.	3													
c. Determine any non-current debt outstanding at the previous fiscal year-end has been properly retired from resources of the fund from which the expenditure was made for which the debt was incurred in accordance with Chapter 331.478(4) of the Code of Iowa.	3													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
TAX INCREMENT FINANCING:																
1. Determine tax increment financing (TIF) collections were properly recorded in a separate Special Revenue Fund (TIF fund) as required by Chapter 403.19 of the Code of Iowa.	1															
2. Determine the TIF collections in the TIF fund were disbursed or transferred to pay TIF obligations that qualify for payment (within the urban renewal plan) from TIF collections and such obligations were previously certified to the County Auditor as TIF debt and/or Low-Moderate Income housing (LMI).	1															
3. (14) Determine the following regarding the Tax Increment Debt Certificate due December 1 of the fiscal year under audit:																
a. (14) The amounts certified on Form 1 and Form 1.1, or equivalent documents, for TIF debt not previously certified are supported and represent loans, advances or other qualified indebtedness or bonds which qualify for payment from the TIF revenues for each urban renewal area in the County as required by Chapter 403.19(6)(a) of the Code of Iowa and the Certificate was filed by December 1. For annual appropriated debt, the amount certified should be limited to the amount appropriated to be paid in the next fiscal year.	1															
NOTE: In general, qualified TIF indebtedness must (1) be for a program in the urban renewal area, (2) be for an activity covered by the allowable list in Chapters 403.6(6) and 403.12(1) of the Code of Iowa, (3) be for a project covered by the plan and (4) further the goals of the plan.																

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
TAX INCREMENT FINANCING (continued):														
b.	The County used Form 2, or an equivalent document, to properly reduce the TIF request if/when the total amount of the legally available TIF increment tax was not wanted.	1												
c.	(14) The County certified Form 3, or an equivalent document, to reduce the amount previously certified by December 1 in the year action was taken which resulted in the reduction, as required by Chapter 403.19(6)(b) of the Code of Iowa.	1												
NOTE: Required reductions include payments from sources other than TIF revenue, interest on investments, site proceeds of TIF property, reduction of required principal and interest payments due to refunding or refinancing of the obligation or for any other reason (i.e. interest earned or property sales proceeds are required to be credited to the TIF fund).														
4. Annual Urban Renewal Report:														
a.	Obtain the urban renewal report due December 1 of the fiscal year under audit and determine the:													
1)	Report was approved by the Board of Supervisors.	1												
2)	Report was filed on or before December 1.	1												
3)	Amounts reported on the Levy Authority Summary agree with County records.	1												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
TAX INCREMENT FINANCING (continued):														
b. Obtain and review the County’s detailed TIF obligations (debt) listings and determine “TIF Debt Outstanding” on the Levy Authority Summary includes the following:														
1) <u>Certified Debt</u> – TIF obligations outstanding, including principal and interest, certified to the County Auditor as of July 1 of the period covered by the urban renewal report and ,														
2) <u>Certifiable Debt</u> – Outstanding TIF obligations incurred during the fiscal year covered by the urban renewal report, including annual appropriation debt not yet certified.														
c. Determine rebate agreements, if any, have been properly reported as project(s), including total debt and expense.														
d. TIF collections remaining after an urban renewal area is no longer active, if any, were returned to the County Treasurer as required by Chapter 24.21 of the Code of Iowa.														
5. For urban renewal areas with public improvements related to housing and residential development, determine if assistance for low and moderate income (LMI) housing was provided in accordance with Chapter 403.22 of the Code of Iowa.														
6. (14) For reinvestment districts established in economic development enterprise zones or urban renewal areas, obtain a copy of the report due October 1 and determine if the report includes the following pursuant to Chapter 15J.4(6) of the Code of Iowa:														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
TAX INCREMENT FINANCING (continued):														
a.	The status of each project undertaken in the district in the previous 12 months.	2												
b.	An itemized list of expenditures from the reinvestment project fund for projects undertaken in the district in the previous 12 months.	2												
c.	The amount of total project cost remaining for each project undertaken within the district as of the date of the report.	2												
d.	The amounts, types and sources of funding used for each project.	2												
e.	The amount of any indebtedness incurred for each project, including information related to the rate of interest, term, issuance costs, net proceeds and types of funds to be used for payment.	2												
7.	(14) For reinvestment districts, determine if the project funds on hand, including interest, exceed the amount necessary to support completion of the project and any excess was remitted to the Iowa Department of Revenue pursuant to Chapter 15J.7(1) of the Code of Iowa.	2												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
RECEIPTS/REVENUES:														
1. Property Tax:														
a. Determine the tax rates have been properly levied and they are within legally authorized limits.			1											
b. Determine the levies approved by the Department of Management are the same levies used by the County Auditor to compute the taxes.			1											
c. If the County has levied an addition to the basic levies due to unusual circumstances, determine compliance with the requirements of Chapter 331.426 of the Code of Iowa.			1											
d. If the County has certified an addition to a basic levy in excess of the amounts otherwise permitted under Chapter 331.426 of the Code of Iowa, determine a special election was held as required by Chapter 331.425 of the Code of Iowa.			1											
e. If the County received a portion of the physical plant and equipment levy tax from a school district in accordance with Chapter 403.19(2) of the Code of Iowa:														
1) Review the request prepared by the County for reasonableness.			1											
2) Determine the amount certified by the County was necessary to pay the principal and interest on indebtedness incurred by the County before July 1, 2001.			1											

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
RECEIPTS/REVENUES (continued):														
2. Other County Taxes:														
a. Determine local option tax receipts were expended in accordance with local provisions. Obtain a copy of the ballot authorizing the local option tax.														
b. Determine hotel/motel tax receipts were expended in accordance with Chapter 423A.7(4) of the Code of Iowa.														
3. Determine whether sales and hotel/motel taxes were collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2, 423.3 and 423A of the Code of Iowa.														
4. REAP Funds - Determine if the County has dedicated property tax revenue to conservation purposes as required by Chapter 455A.19(1)(b)(5) of the Code of Iowa. The amount must be at least 22¢ per thousand dollars of assessed valuation in order to receive the additional REAP funds allocated in accordance with subsections (b)(2) and (b)(3).														
5. Determine the County has properly recorded amounts received from the Clerk of Court for delinquent fines and other fees collected by the County Attorney as follows:														
a. Collections distributed by the Clerk of Court in accordance with Chapters 602.8107(4)(c)(1) and (4)(d) of the Code of Iowa were deposited to the County's General Fund.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
RECEIPTS/REVENUES (continued):														
b. Additional collections distributed by the Clerk of Court to the County Attorney under Chapters 602.8107(4)(c)(2) and (4)(d) of the Code of Iowa were deposited to a General Fund account/subfund.	2													
6. (14) Determine whether any sales tax revenue received pursuant to Chapter 418 of the Code of Iowa was deposited in the County’s flood project fund.	3													
7. (14) Determine I-Jobs funds received were expended in accordance with the applicable agreement(s) and the County complied with any applicable reporting requirements.	2													
8. (14) Reinvestment Project Fund - Determine sales and hotel/motel taxes received from the Iowa Department of Revenue were deposited into a separate fund for reinvestment projects pursuant to Chapter 15J.7 of the Code of Iowa.	2													
9. (14) Joint County-City Building:														
a. Determine any tax levy imposed under Chapter 346.27(22) of the Code of Iowa was deposited into a separate account in the County’s Debt Service Fund.	2													
b. Determine any funds expended are for the payment of the annual rent and disbursed pursuant to Chapter 346.27(22) of the Code of Iowa.	2													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES:			Risk: H M L				Risk: H M L				Risk: H M L			
1.	For travel and questionable disbursements:													
a.	Scan account detail for disbursements which may not meet public purpose criteria.	1												
b.	Prepare work papers, as necessary, to adequately document for report presentation.	1												
2.	Review the annual financial report to determine whether the County incurred expenditures, including contributions to outside organizations, for economic development. If expenditures were incurred:													
a.	Review for appropriateness and public purpose in accordance with Chapter 15A of the Code of Iowa.	3												
b.	For contributions to outside organizations, determine the County received documentation of how the funds were used.	3												
3.	(14) For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-14, refer to the 2013 Compliance Guide):													
a.	For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$130,000 effective 1-1-14), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:	2												

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES (continued):														
1) Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice not less than 4 days but not more than 45 days before the date for filing bids.	2													
2) Determine the County published notice of the public hearing not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2													
3) Determine the County had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2													
4) Determine the County awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2													
b. Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (\$94,000 effective 1-1-14).	2													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES (continued):														
1) For work performed by County employees, other than repair or maintenance work, determine the County filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2													
2) Determine the County awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2													
c. Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$91,000 effective 1-1-14) in accordance with Chapter 314.1(2) of the Code of Iowa.	2													
d. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3													
e. Determine the County applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the County for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	3													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES (continued):														
f. For public improvement projects, including road, bridge and culvert projects, determine the County complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3													
g. (14) Determine construction contracts do not contain clauses which would make in-state construction contracts subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.	3													
4. Determine mileage was paid at a rate approved by the Board and was not in excess of amount allowable under Federal Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.	2													
5. Determine REAP funds were spent in accordance with Chapter 455A.19(1)(b)(4) of the Code of Iowa.	2													
6. Determine proceeds of the E-911 surcharge were spent in accordance with Chapter 34A.7(5) of the Code of Iowa.	2													
7. Determine if the Records Management Fees were expended in accordance with Chapter 331.604(2)(b) of the Code of Iowa.	2													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES (continued):														
8. Community Disaster Grants - Determine funds were disbursed in accordance with Iowa Administrative Code (IAC) Section 605 (Iowa Homeland Security and Emergency Management Agency) Chapter 13.4 and as specified in the grant application.	2													
9. Flood Mitigation Program - Determine funds were disbursed in accordance with Chapter 418.10 of the Code of Iowa.	2													
10. (14) Reinvestment Project Fund - Determine funds were disbursed in accordance with the proposed project plans and Chapter 15J.7 of the Code of Iowa.	2													
11. (14) Joint County-City Building - Determine funds were disbursed for the payment of annual rent and were in accordance with Chapter 346.27(22) of the Code of Iowa.	2													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
PAYROLL:																
1. Determine if Forms 941, W-3 or W-2 were filed with the IRS, as appropriate.	3															
2. Determine actual gross salaries have been published as required by Chapter 349.18 of the Code of Iowa and an Attorney General’s opinion dated April 19, 1982. Obtain a copy of the publication and test selected items for accuracy. (Publication of County Assessor’s salaries is not required per an Attorney General’s opinion dated May 2, 1989.)	3															
3. Determine and document the salaries of elected officials were set by the County Compensation Board as required by Chapter 331.907 of the Code of Iowa.	3															
4. Determine the salaries of elected officials adopted by the Board of Supervisors did not exceed the compensation schedule recommended by the Compensation Board and, if reduced, complied with the provisions of Chapter 331.907 of the Code of Iowa.	2															
5. For officials whose salary is set by statute, including deputies with a percentage limitation based on the official’s salary, review the actual salary paid and compare to approved salary. If the actual salary paid is not the same as approved, discuss with County officials.	2															
6. For counties having a population of 200,000 or less, determine the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means any Assistant County Attorney can earn up to 85% of a District Court Judge’s salary, which is \$137,700 for FY09, FY10, FY11, FY12, FY13 and FY14.)	2															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
PAYROLL (continued):														
7. Determine if any employees receive a flat dollar allowance for travel, clothing or uniform cleaning. If so, determine if this allowance is included in taxable income on the W-2.	3													
8. Determine if the County provides vehicles or housing for employee use. If so, determine if these qualify as taxable fringe benefits per IRS regulations and, if applicable, were properly reported as taxable income on the W-2.	3													
9. Determine if the County properly prepared Form 1099 for outside services of \$600 or more and determine workers were properly classified as independent contractors rather than employees.	3													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
TRANSFERS: 1. Trace to approval in the Board of Supervisors minutes in accordance with Chapter 331.432 of the Code of Iowa. 2. Review transfers for propriety and document findings.			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
	2													
	2													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
BUDGETS:																
1. Examine proof of publication for published budget and reconcile to adopted budget. Determine the tax levy adopted was not in excess of the estimate published in accordance with Chapter 331.434(5) of the Code of Iowa.	1															
2. Determine hearings were held and publications were made in accordance with Chapter 331.434 of the Code of Iowa. (Notice of the public hearing on the budget must be published not less than ten nor more than twenty days before the hearing).	3															
3. Determine the County Auditor ensured proper TIF certification forms were received and reconciliations were prepared by the County Auditor to ensure no overpayments of TIF revenue will occur.	2															
4. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapters 331.434 to 331.435 of the Code of Iowa)	1															
5. Determine if department appropriations were amended before disbursements exceeded the appropriated amounts. (Chapter 331.437 of the Code of Iowa)	1															
6. Were budget amendments adopted by May 31?																
a. If not, was amendment protested?	3															
b. If protested, was a State Appeal Board decision reached before June 30?	3															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
BUDGETS (continued):														
7. Obtain appropriations detail and determine if budget was properly appropriated by resolution before any disbursements were made in accordance with Chapter 331.434(6) of the Code of Iowa.														
8. Compare County (City) Assessor, Ag Extension, E-911 and Joint Disaster Services Administration disbursements with budget and include any over-expenditure in a separate report comment.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
INSURANCE:																
	1. Verify and review surety bond coverage for compliance with statutory requirements for all officials and employees in accordance with Chapters 64.8 to 64.15 of the Code of Iowa.	1														
	2. If the County has a self-funded health insurance plan, including self-funded deductibles, obtain a copy of the actuarial report required by Chapter 509A.15 of the Code of Iowa.	1														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
COUNTY AUDITOR:			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
1. Office Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
COUNTY RECORDER:			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
1. Office Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
COUNTY SHERIFF:			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
1. Office Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
COUNTY EXTENSION:																
1. Determine and document if the annual dollar amount and levy limitations established by Chapter 176A.10 of the Code of Iowa have been complied with.	1															
2. Determine and document if a detailed statement of receipts and expenditures was published before August 1 as required by Chapter 176A.8(14) of the Code of Iowa.	3															
3. Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3															
4. Obtain a copy of the budget and compare expenditures with budgeted amounts.	1															
5. Determine the Board Treasurer’s bond is \$20,000 or more in accordance with Chapter 176A.14(5) of the Code of Iowa.	3															
6. Determine the ending operating fund balance, excluding donor restricted funds, did not exceed 50% of the amount expended during the year. If there is an excess balance, determine the excess was transferred to the General Fund in accordance with Chapter 176A.8(13) of the Code of Iowa.	2															

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
CITY/COUNTY ASSESSOR: 1. Determine matters relating to the compensation of the Assessor, deputies and other employees were determined and administered in compliance with Chapter 441.16 of the Code of Iowa.	2		<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
AUDIT PLANNING:														
1. Determine if, at least once every five years, the Board of Supervisors compiled a Code of Ordinances containing all of the County's ordinances in effect, as required by Chapter 331.302(10) of the Code of Iowa. (Note: Review A.G. opinion dated 5/18/92.)														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
GENERAL LEDGER:														
1. Determine the annual report published by the County Auditor:														
a. Is prepared on the same basis of accounting as the budget.														
b. Was published by December 1 as required by Chapter 331.403(1) of the Code of Iowa.														
2. Determine if the Board of Supervisors established a Conservation Land Acquisition Fund if requested by the County Conservation Board. (Chapter 350.6 of the Code of Iowa)														
3. Determine a separate Special Revenue Fund has been established for the County Recorder's Records Management Fund, as required by Chapter 331.604(2)(a) of the Code of Iowa.														
4. Determine the E-911 surcharge was properly recorded in an Agency Fund in accordance with an Attorney General's opinion dated December 18, 1990.														
5. Determine a REAP Fund/Account has been established as required by Chapter 455A.19 (1)(b)(6) of the Code of Iowa.														
6. Determine an Agency Fund has been established for the County Recorder's Electronic Transaction Fee as required by Chapter 331.604(3)(c) of the Code of Iowa.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
GENERAL LEDGER (continued):														
7. Determine inmate room and board collections are credited to the General Fund and adequate records are maintained for use of the funds to document compliance with Chapter 356.7(5) of the Code of Iowa. Unspent balances, if any, should be tracked since the funds are restricted and cannot be used for any General Fund purpose.														
4														
8. Determine original warrants/checks are preserved for at least two years in accordance with Chapter 331.554 of the Code of Iowa and an Attorney General’s Opinion dated April 27, 1998.														
4														
9. Stamped warrants – Determine if interest paid was computed in accordance with Chapter 74.6 of the Code of Iowa.														
4														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
CASH:														
1. Determine whether checks and warrants outstanding for more than one year were properly handled according to Chapter 331.554(6) and (7) of the Code of Iowa.														
2. Determine the County has ensured all public fund deposits with banks have met the requirements of Chapter 12C.22 of the Code of Iowa (Pledging of Public Funds Program).														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
INVESTMENTS:														
1. Determine investment income was received and recorded in the proper fund. Specifically:														
a. Interest earned on drainage district funds was credited to that fund in accordance with Chapter 468.54 of the Code of Iowa, if so directed by the Board of Supervisors.														
b. Interest earned on E-911 surcharge was credited to the E-911 Surcharge Fund in accordance with Iowa Administrative Code Section 605-10.11(1)b.														
c. Interest earned on REAP is credited to the REAP Fund/Account in accordance with Chapter 455A.19(1)(b)(6) of the Code of Iowa.														
d. Interest earned on the County Recorder's Records Management Fees is credited to the Fund by the Treasurer on behalf of the Recorder in accordance with Chapter 331.604(2)(a) of the Code of Iowa.														
e. Interest earned on the County Recorder's Electronic Transaction Fee Fund is credited to the fund by the Treasurer on behalf of the Recorder in accordance with Chapter 331.604(3)(c) of the Code of Iowa.														
f. Interest earned on the Self Insurance Fund is credited to the Self Insurance Fund in accordance with Chapter 331.301(12).														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
LONG-TERM DEBT:														
1. Determine the expenditures of the Debt Service Fund were limited to the following purposes in accordance with Chapter 331.430 of the Code of Iowa:														
a. Judgments against the County, except those authorized by law to be paid from other funds.														
b. Interest and principal of all general obligation bonds or notes issued by the County.														
c. Payments required to be made from the Debt Service Fund under a lease or lease-purchase agreement.														
d. Payments authorized to be made from the Debt Service Fund to a flood project fund under Chapter 418.14(4) of the Code of Iowa.														
e. Excess monies remaining after retirement of all indebtedness payable from the Debt Service Fund were transferred from the Debt Service Fund to the fund most closely related to the project for which the indebtedness arose, or to the General Fund, subject to the terms of the original bond issue. Determine excess monies were not the result of the debt service levy being increased to create excess monies.														
Note: Anticipatory warrants are prohibited from being paid from the Debt Service Fund.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
LONG-TERM DEBT (continued):														
2. Municipal solid waste landfill closure and post-closure costs:														
a. Determine if the County established financial assurance for closure, postclosure care and corrective action costs as required by Chapters 455B.304(8) and 455B.306(9) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency [567] Iowa Administrative Rules. Allowable financial assurance mechanisms include:														
1) Trust fund.														
2) Surety bond.														
3) Letter of credit.														
4) Insurance.														
5) Corporate financial test.														
6) Local government financial test.														
7) Corporate guarantee.														
8) Local government guarantee.														
9) Local government dedicated fund.														
10) Use of multiple financial mechanisms.														
11) Use of one mechanism for multiple facilities.														
b. Determine if a separate account for closure and postclosure care costs has been maintained as required by Chapter 455B.306(9) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency (567) Iowa Administrative Rules.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
FUND BALANCE/NET POSITION:														
1. If solid waste fees retained in accordance with Chapter 455E.11 of the Code of Iowa are recorded in the Special Revenue, Rural Services Fund, or a separate fund used to record landfill operations, determine any unspent funds are properly recorded as a reserved fund balance.			4											

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
RECEIPTS/REVENUES:														
1. Current Property Taxes - Determine the County Auditor carried out the duties relating to taxation as required by Chapter 331.512 of the Code of Iowa.														
2. Sale of Bonds/Notes:														
a. Determine if premiums or discounts and accrued interest from the sale of bonds were in compliance with Chapter 75.5 of the Code of Iowa.														
b. Determine interest rates on special assessment bonds are not in excess of the rate collected on individual assessments.														
c. Determine the proceeds of notes, bonds, refunding bonds and other evidences of indebtedness, if not immediately needed, were invested in accordance with Chapter 12C.9(1) of the Code of Iowa.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
DISBURSEMENTS/EXPENDITURES:														
1. For highways within the County’s jurisdiction or for farm-to-market road capital projects and other construction contracts, determine if the annual report to the Department of Transportation included the cost accounting of all instances of the use of day labor and contracts for construction per Chapters 309.93(7) and 314.1A of the Code of Iowa.	4													
2. If solid waste fees were retained or received through a separate entity in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4) of the Code of Iowa.	4													
3. If additional solid waste fees of twenty-five cents of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa:														
a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.	4													
b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
PAYROLL:														
1. Determine the salaries of deputies, assistants and clerks were established by the Board of Supervisors in accordance with Chapter 331.904 of the Code of Iowa.	4													
2. Determine the salaries of deputy sheriffs classified as exempt under the Fair Labor Standards Act are established by the Sheriff. Determine the salaries of non-exempt deputy sheriffs are established by the Board of Supervisors and the salaries do not exceed the first or second deputy's salary.	4													
3. For Counties having a population of 200,000 or less, determine the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$137,700 for FY09, FY10, FY11, FY12, FY13 and FY14)	4													
4. Determine if the provisions of Chapter 331.752 of the Code of Iowa were complied with if the County changed the full-time or part-time status of the County Attorney.	4													
5. Determine if a full-time County Attorney or appointed Assistant County Attorney refrains from the private practice of law as required by Chapter 331.752 of the Code of Iowa.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
PAYROLL (continued)														
6. Vehicle usage:														
a. Obtain a copy of the County’s policy regarding vehicle usage. Identify specifics for:														
1) Incidental personal use.														
2) Commuting.														
3) Assignment of vehicles.														
4) Documentation required.														
5) Restricted vehicle users.														
6) Reimbursement by employees for personal use.														
7) Additional compensation for employees.														
8) Public purpose served.														
9) Other.														
b. Determine if the County’s procedures are adequate and reasonable to comply with:														
1) Recordkeeping requirements.														
2) Taxation requirements.														
3) Public purpose requirements.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
TRANSFERS:														
1. Determine transfers of residual fund equity in dead or inactive funds were recorded as authorized by Board resolution in accordance with Chapter 24.21 of the Code of Iowa.	4													
2. Determine any current debt incurred through the use of transfers was repaid by June 30 in accordance with Chapter 331.477 of the Code of Iowa.	4													
3. Determine transfers from the General and Rural Services Funds do not exceed the maximum allowable in accordance with Chapter 331.429 of the Code of Iowa. (NOTE: limit on transfers applies only to property tax revenue and not revenue generated from other sources.)	4													
4. Determine transfers from the General and Rural Services Funds comply with the minimum allowable in accordance with Chapter 312.2(5) of the Code of Iowa.	4													
5. Determine the County has not made permanent transfers of monies between the General Fund and the Rural Services Fund, except for corrective transfers.	4													
6. Determine the County has not transferred monies from the Secondary Roads Fund, except for corrective transfers in accordance with Chapter 331.432 of the Code of Iowa.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
TRANSFERS (continued):														
7. Determine the County has not transferred monies between the Mental Health Fund and any other fund in accordance with Chapter 331.432(3) of the Code of Iowa, except for corrective transfers and transfers allowed under Chapter 331.477 of the Code of Iowa for current debt.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
BUDGETS:														
1. Determine proof of publication exists for each published budget amendment.	4													
2. Determine the budget was certified by March 15. If not, determine the tax levy was limited to the prior year's budget amount per Chapter 331.434(7) of the Code of Iowa.	4													
3. Determine a public hearing proceeded all decreases in appropriations of more than ten percent or \$5,000, whichever is greater, for a County office or department in accordance with Chapter 331.434(6) of the Code of Iowa.	4													
4. Determine the E-911 Board adopted a budget in accordance with the provisions of Chapter 24 of the Code of Iowa.	4													
5. Determine proof of publication exists for the various budgets and amendments for County (City) Assessor, Agricultural Extension and Joint Disaster Services Administration.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
INSURANCE:														
1. Determine bonds are approved and records kept of the list of bonds in accordance with Chapters 64.19 to 64.24 of the Code of Iowa.	4													
2. If the County has a self-funded health insurance plan, including self-funded deductibles:														
a. Determine if a copy of the actuarial opinion and annual financial report were filed with the Insurance Commissioner within 90 days of year-end.	4													
b. If an actuarial report was not obtained because the County qualified under Chapter 509A.15(4) of the Code of Iowa, determine a waiver was properly requested from the Iowa Insurance Division.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY AUDITOR:														
1. Determine if the County Auditor kept the books and records as required by Chapter 331.508 of the Code of Iowa.														
2. Office Receipts - Determine if fees were collected in accordance with Chapter 331.507 of the Code of Iowa.														
3. Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY TREASURER:														
1. Determine if the County Treasurer performed the general duties specified by Chapter 331.552 of the Code of Iowa.	4													
2. Determine if the County Treasurer performed the duties relating to warrants specified by Chapter 331.554 of the Code of Iowa.	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY RECORDER:														
1. Determine if the County Recorder kept the books and records required by Chapter 331.607 of the Code of Iowa.														
2. Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY SHERIFF:														
1. Determine if the County Sheriff complied with the provisions of Chapter 331.656 of the Code of Iowa regarding management of condemnation funds.	4													
2. Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa	4													

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY EXTENSION:														
1. Determine whether minutes have been signed as required by Chapter 176A.14(3) of the Code of Iowa.														
2. Annual Report:														
a. Determine the required summary of receipts and disbursements was published and trace to the cashbook.														
b. Determine any Agency Fund activity was published in summary format, at a minimum, and trace to supporting documentation.														
c. Determine the correct fund structure was used and Agency Funds were appropriately classified.														

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
COUNTY CARE FACILITY:														
1. Determine if the Board of Supervisors prepared and published the annual report required by Chapter 347B.3 of the Code of Iowa.			4											

Sample County COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY14				FY15				FY16			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
CITY/COUNTY ASSESSOR:														
1. Determine if the Assessor devotes his/her entire time to the duties of the office and does not engage in any occupation or business interfering or inconsistent with such duties in accordance with Chapter 441.17(1) of the Code of Iowa.														
2. Determine budgetary proceedings and compliance have been reviewed in conjunction with the County budget and Chapter 441.16 of the Code of Iowa.														